

# Rehired LEOFF Plan 1 Retiree - Reporting Chart

RCW 41.50.139 requires employers to report all retirees in their employ.

Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
LEOFF	L1	Varies by ER	Yes	Admin expense rate only	No	From first day of hire	Mandated back into active LEOFF membership. Contact Employer Support before reporting.
Locally Elected Official	P0	98	Yes	None	No	Never	LEOFF 1 retirees who established PERS Plan 1 membership prior to March 19, 1976, may apply to reestablish PERS membership if employed by a PERS employer as a Locally Elected Official.
PERS-eligible	P0	98	Yes	None	No	Never	LEOFF 1 retirees with fewer than 15 years of service credit in LEOFF and working in a PERS eligible position may be required to become an active member and to contribute to the PERS retirement system.  LEOFF 1 retirees who established PERS Plan 1 membership prior to March 19, 1976, may reestablish PERS membership. Returning to PERS active membership under this parameter will not impact the LEOFF pension.
PERS-ineligible	P0	99	Optional	None	No	Never	N/A
PSERS	N0	98	Yes	None	No	Never	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in LEOFF.
SERS-eligible	E0	98	Yes	None	No	Never	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in LEOFF.
SERS-ineligible or Classified Sub	E0	99	Optional	None	No	Never	N/A
TRS-eligible	T0	98	Yes	None	No	Never	Cannot establish membership in TRS unless retiree has less than 15 years of service credit in LEOFF.
TRS-ineligible or Teaching Sub	T0	99	Optional	None	No	Never	N/A